

2004-05 BUDGET AND FINANCIAL REPORTING REQUIREMENTS CALENDAR

DUE DATE	ITEM	DESCRIPTION	EDUCATION CODE
July 1	Budget	COE budget due to SPI District budget due to COE Charter school preliminary budget due to chartering authority and COE	1622(a) 42127(a)(2), 47604.33
September 8	Budget (dual)	COE revised budget due to SPI District revised budget due to COE	1622(c) 42127(e)
September 15	Unaudited Actual Data	COE unaudited actual data due to SPI District unaudited actual data due to COE Charter school unaudited actual data due to chartering authority and COE	1628 42100 47604.33, 42100(b)
September 22	Tentative Disapproved District Budgets	COE must notify SPI of district budgets which may be disapproved	42127(f) 42127(i)(2)
September 30	Gann Resolutions	Adopt District and COE Gann resolutions	42132, 1629
October 8	Disapproved District Budgets	COE must notify SPI of district budgets which have been disapproved or budget review committees waived	42127(h)
October 15	Unaudited Actual Data	After reviewing for accuracy, COE must send district unaudited actual data to SPI	42100
October 31	Gann Filing*** Budget Cycle Filing	COE submits district/county Gann forms to CDE District must notify COE and county must notify SPI of 2005-06 single/dual budget adoption cycles (notification should be done using the unaudited actual data software due to SPI 9/15/04 for counties and 10/15/04 for districts).	<i>Government Code</i> 7906 1622(e) 42127(i)
December 15	1st Interim (Oct. 31) Audits	COE 1st interim due to SPI District 1st interim due to COE (also to SPI and Controller if qualified or negative) Charter school 1st interim due to chartering authority and COE COE prior year audit due to SPI and Controller District prior year audit due to COE, SPI and Controller Charter school prior year audit due to chartering entity, COE, SPI, and Controller	1240(l)(1)(A) 42131(a)(1), (2) 47604.33 41020(h) 41020(h) 47605(m), 41020(h)
January 14	1st Interim Status Report District Qualified/ Negative Interims	COE must notify SPI of district 1st interim certifications COE must report to SPI on district qualified or negative 1st interims	42131(c) 42131(a)(2)
March 15*	Charter schools 2nd Interim (Jan 31)	Charter school 2nd interim due to chartering authority and COE	47604.33
March 17**	2nd Interim (Jan. 31)	COE 2nd interim due to SPI District 2nd interim due to COE (also to SPI and Controller if qualified or negative)	1240(l)(1)(A) 42131(a)(1), (2)
April 16	2nd Interim Status Report District Qualified/ Negative Interims	COE must notify SPI of district 2nd interim certifications COE must report to SPI on district qualified or negative 2nd interims	42131(c) 42131(a)(2)
May 15	Audits	COE must certify to SPI and SCO that local education agency prior year audits were reviewed and must identify attendance-related exceptions or exceptions involving state funds	41020(k)
June 1	6/30 Projection	June 30 projection as of April 30 due to COE, SPI, and Controller if district or county had a qualified or negative 2nd interim	1240.2 42131(e)

* Date established in law

** Date calculated as prescribed in law

*** Gann filing date administratively determined by CDE

Summary Calendar
April 2004